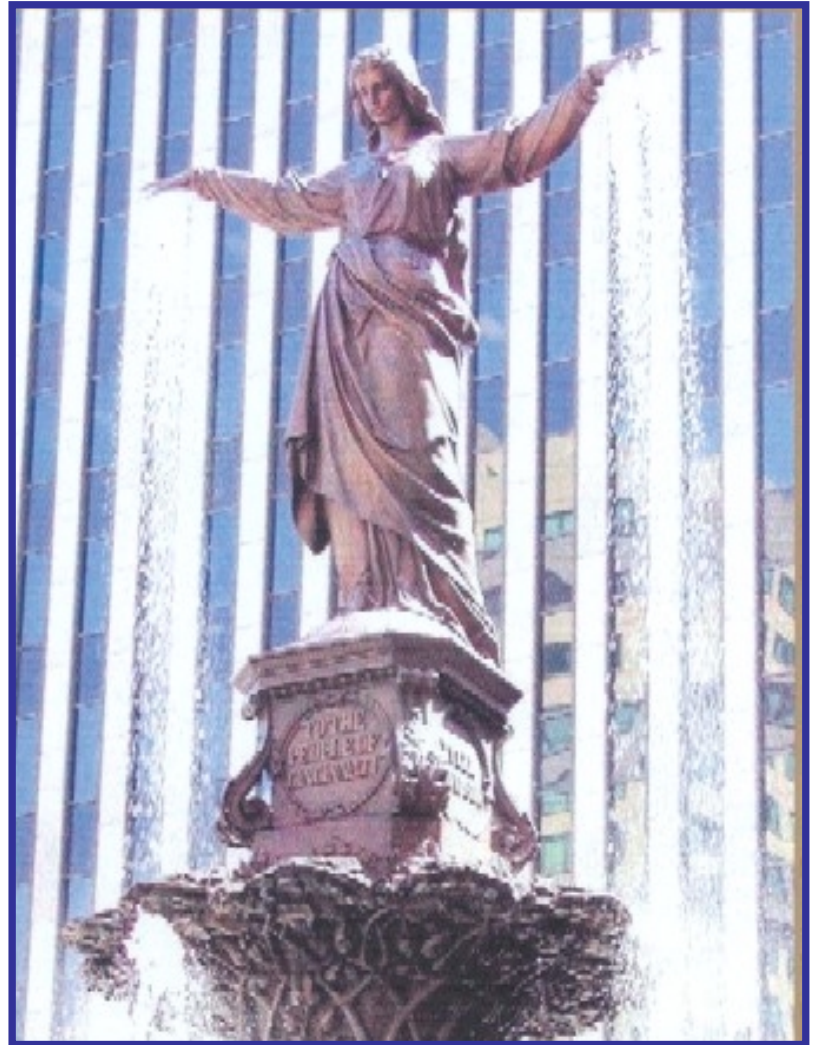


**City of Cincinnati
Biennial Budget
2001/2002**

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Budget Update-In-Brief



All Funds Budget



Approved 2002 Budget Update-In-Brief

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Introduction

The 2002 Budget Update-In-Brief document is designed to help the residents of Cincinnati and the general public to better understand both the City's budget process and its end product, the City's Approved Budget. The Budget is divided into three parts.

- ◆ **Part I** explains the structure of the City's budget, the budget process, and some of the terms associated with the budget.
- ◆ **Part II** contains the significant features of the budget approved by the City Council and some of the factors that affected its development.
- ◆ **Part III**, the Update Budget Detail, contains detailed information about the 2002 budget: the All Funds Operating Budget, the All Funds Capital Budget, the Consolidated Plan Budget, the Approved Staffing Plan, as well as departmental organization charts and budgets.

The 2002 budget is the City's financial plan for the current fiscal year, the second year of the 2001/2002 biennium. Because it determines the level of City services and the way in which these services will be funded, the budget often becomes a focal point for public discussion. Many of the key decisions regarding the way the City operates are made through the creation of the budget. Understanding the budget is a prerequisite for having an impact on City government.

PART I

BUDGET BASICS

BIENNIAL BUDGET

In Cincinnati, the City Council approves a Biennial Budget which covers a two-year period. The primary advantage to a Biennial Budget is that the multi-year horizon provides an opportunity to enhance planning for City programs and services. With a view toward the future, issues can be anticipated and resolved before they become crises. Programs can be phased in or out more readily and fluctuations in resources can be better managed. Another advantage of the Biennial Budget is the saving of time and effort by the City staff and the City Council in the second, or “off” year of the biennial cycle.

Although the City Council approves a multi-year Budget, the State of Ohio requires cities to appropriate funds annually. For the first year of the biennium the budget is “appropriated” by the City Council and the budget for the second year of the biennium is “approved” by the City Council. Subsequently, for the second year of the biennium, the City Council must formally appropriate the approved 2002 Budget Update.

Operating Budget and Capital Budget

The Operating Budget covers the day-to-day delivery of City services. It is similar to a family budget for daily needs, such as rent and utilities. Operating expenditures cover the hours worked by City employees and the supplies they use to deliver services such as police officer patrols, the filling of potholes, weekly trash collection, and operating a 24-hour water treatment system.

The Capital Budget is for the improvement, construction, or purchase of City assets which cost \$10,000 or more and last at least 5 years

such as City buildings or fire pumper trucks. Similar to a family which saves and borrows money to buy a house, the City uses a combination of cash and borrowed funds to invest in assets such as health clinic facilities which serve citizens now and in the future. The new College Hill Recreation Center is an example of how the two budgets interrelate. It is being built with Capital Budget funds but the staff and supplies needed to operate the Center will be funded from the Operating Budget.

Infrastructure is a key Capital and Operating Budget priority for Cincinnati. Infrastructure is defined as a City’s physical assets - streets, bridges, parks, recreation facilities, water system, sewers, and City-owned buildings. In the late 1980’s, the poor condition of the infrastructure in many older, large cities was recognized as a crisis across the nation. In Cincinnati, an independent citizen’s commission was formed to prepare an Infrastructure Improvement Program which was approved by the City Council in 1987. In the following spring the voters approved a 0.1% income tax to fund infrastructure improvements with a condition attached - if for any reason the City did not budget or spend sufficiently for infrastructure, the tax would expire. Therefore, the City has an “infrastructure mandate” to budget capital funds to replace structures and to budget operating funds for daily maintenance and repair of our infrastructure.

Consolidated Plan Budget

The City receives four formula grants from the U.S. Department of Housing and Urban Development (HUD) for community development and housing purposes. These four grants are incorporated into the Consolidated Plan, a combined planning and submission process for the Community Development Block Grant, the HOME Investment Partnerships Program, the Emergency Shelter Grant Program, and the Housing Opportunities for Persons with AIDS (HOPWA) Program. The Community Development Block Grant is a grant which is used for a wide range of programs or projects within a broad framework of eligible activities and includes operating funds for planning and

administration. The HOME Program is a grant which can be used for acquisition, construction, and moderate or substantial rehabilitation of affordable housing for either renters or existing or new homeowners. The Emergency Shelter Grant Program (ESG) is a grant which funds both physical improvements and operating needs for agencies which assist the homeless. HOPWA funds housing and supportive services for persons living with AIDS and their families.

General Fund and Restricted Funds

Governments use fund accounting to keep different types of revenue and expenditures separate from each other depending upon the purpose of the fund. Each fund has a fund title and accounting code for reference purposes. The General Fund is just that - a fund that can be used for any general public purpose. This is the primary fund in the City operating budget and is used to deliver the basic municipal services such as police and fire protection, park maintenance, street repair, trash collection, and the operation of recreation centers and health clinics.

Restricted Funds, as the name implies, are restricted to a specific public purpose. The Water Works Fund is an example. The revenue that comes into the City from customers paying their water bills can only be used by the City to operate and repair existing or build new water facilities. The City could not use Water Works funds for other purposes like City parks maintenance or to purchase new solid waste collection trucks because expenditures are restricted to benefit only the water customers.

Appropriated Fund Budgets and Non-Appropriated Funds

There are more than 100 funds in use by the City of Cincinnati which are controlled by enabling legislation setting the purpose and use of each fund. As an additional control, the City Council passes appropriation ordinances to approve the budgets for about 20 of the largest and most active funds. An appropriation is a legislated authorization to make limited expenditures

based on projected revenues. Therefore, these appropriated fund budgets are explicitly approved by action of the City Council each year and can only be amended if the City Council approves ordinances for budget transfers, increases, or decreases. All of the other non-appropriated fund budgets have ongoing authorization for expenditures within resources by virtue of their enabling legislation. The non-appropriated fund budgets can be administratively amended as needed without ordinances.

Amendments to the budgets are generally proposed by the City departments, due to a change in plans or special circumstances such as unusual weather conditions (floods, record snowfalls). For appropriated funds the amendment must be prepared in the form of a supplemental or transfer appropriation ordinance recommended by the City Manager for adoption by the City Council. For non-appropriated funds the amendment must be a written memo for administrative approval of the City Manager.

Basis of Budgeting

The Budget of the City of Cincinnati is prepared on a cash basis with the exception of certain accrued personnel services and employee benefit costs. The levels of appropriation control for each budgeted expenditure classification that may not be exceeded are the following: personnel services, non-personnel services, capital outlay, and debt service. Any revisions that alter the budgeted expenditures within a classification of any Division within a City Department must be approved by the City Council. Encumbrances, which are amounts of money committed for the payment of goods or services ordered but not yet received, do not lapse at year-end. They are included as expenditures in the year for which the Budget is adopted.

SOURCES AND USES OF FUNDS

The sources and uses of funds relate to where the City gets its revenues or other resources to pay for the services the City provides. For

example, the primary source of funds for the General Fund is City Income Taxes - the City gets over 60% of its General Fund revenue from income taxes. The primary use of the City's General Fund resources is public safety (police and fire) services which comprise more than half of the operating expenses. The City's Restricted Fund sources may not be mismatched. For example, the Cincinnati Water Works (a Restricted Fund) revenues from water sales are restricted and may not be used to improve the Convention Center. However, General Fund revenues may be used for whatever general municipal purpose that the City Council designates. The sources and uses for each of the Budgets (Operating, Capital and Consolidated Plan) are presented in this Part of the Budget document.

Operating Budget - Sources of Funds

General Fund

City Income Tax. The City Income Tax is a 2.1% locally levied tax applied to gross salaries, wages, and other personnel service compensation earned by residents both in and out of the City and to earnings of non-residents earned in the City. It also applies to net income of business organizations for business conducted in the City. The income tax is the largest single source of General Fund revenue.

The receipt of 1.55% Income Tax revenue over the fixed allocation to the General Fund is recognized as revenue in the Income Tax Permanent Improvement Fund at the end of the year. This amount is carried forward for subsequent year capital or operating needs.

Intergovernmental Revenue. The two major types of revenue in this category are the estate tax and the Local Government Fund distribution from the State of Ohio. The Local Government Fund revenue estimate for 2002 reflects the State Legislature's statutory percentages adopted in the State's Biennial Budget.

Property Taxes. The General Fund 5.4 mills property tax includes real property, public utilities property, and tangible property. The

real property consists of residential, commercial, and industrial property. Real property experienced the last statutory sexennial reappraisal in 1999. Traditionally, property tax revenue fluctuates due to the statutorily required sexennial reappraisal and the intervening third year review and appeals which are granted to taxpayers. The property tax projections assume no change in the 5.4 mills tax rate authorized in the City Charter for current operating purposes.

Licenses & Permits. The Licenses and Permits revenue category includes revenue from building permits, street-opening permits, and various business licenses.

Courts and Use of Money and Property. The Courts and Use of Money and Property revenue category includes interest earnings and fine revenue.

All Others. This category includes miscellaneous revenue and charges for services.

Restricted Funds

Restricted Funds receive their revenues or resources primarily from their customers to whom they provide either goods or services. For example, the Cincinnati Water Works receives the majority of its revenues from the sale of water to its customers, while the Golf Fund receives its revenues from the greens fees its customers/golfers pay. Most Restricted Funds receive other revenues, such as investment earnings from its cash balances, and other incidental amounts.

Operating Budget - Uses of Funds

In general, budgetary control for the use of a fund's resources is established for each appropriated fund for the following expenditure account classifications: personnel services, non-personnel services, capital outlay, and debt service. Any revisions of the appropriation level for any appropriated fund must be approved by the City Council.

General Fund and Its Uses

The General Fund is a fund that can be used for any general public purpose. This is the primary fund in the City Operating Budget and is used to deliver basic municipal services such as police and fire protection, park maintenance, street repair, trash collection, and the operation of recreation centers and health clinics. City employees' salaries (personnel services) are paid from the General Fund, as are supporting costs such as supplies (non-personnel services).

Restricted Funds and Their Uses

Restricted funds, as the name implies, are restricted to a specific public purpose. The various individual Restricted Fund's uses are described on a fund by fund basis.

Water Works Fund 101. The Water Works Fund supports the Cincinnati Water Works operations, capital improvements, repairs, and debt service expenditures.

Parking System Facilities Fund 102. The Parking System Facilities Fund supports the operations of the City's public garages and parking lots and the payment of debt service incurred for capital improvements.

Convention Center Fund 103. The Convention Center Fund receives the fees charged for the use of the Convention Center and the Transient Occupancy Tax revenue to pay for its operation, utilities, and maintenance.

General Aviation Fund 104. The General Aviation Fund supports maintenance and general operation of the municipally-owned Lunken Airport. Capital improvements for the airport are funded primarily from Federal Aviation Administration (FAA) grants.

Municipal Golf Fund 105. The Municipal Golf Fund supports the operation of the City's privately managed golf courses, using receipts from fees charged for the use of the golf courses, driving ranges, golf carts, and concession purchases by golf patrons. The fund includes operations, capital improvements, and debt service.

Stormwater Management Utility Fund 107. The Stormwater Management Utility Fund primarily covers storm sewer capital improvements; storm sewer maintenance and repair; and administrative costs of master planning, billing, regulation, and enforcement.

Bond Retirement Fund 151. The Bond Retirement Fund pays the debt service on General Obligation bonds issued to raise capital improvement funds.

Street Construction, Maintenance, and Repair Fund 301. The Street Construction Fund is used by the Public Services Department to supplement the maintenance and repair of the City's street system and traffic control devices.

Income Tax-Infrastructure Fund 302. The Income Tax-Infrastructure Fund covers expenses for repair, upkeep, and improvements of the City's infrastructure.

Parking Meter Fund 303. The Parking Meter Fund supports selected operations in the Community Development Department and the Traffic and Road Operations Division of the Public Services Department which have a relationship to parking.

Municipal Motor Vehicle License Tax Fund 306. The Municipal Motor Vehicle License Tax Fund supports the repair, upkeep, and improvements to the City's right-of-way.

Sawyer Point Fund 318. The Sawyer Point Fund supports the operation and maintenance of Central Riverfront; the Showboat Majestic; and special events including Riverfest, Kidsfest, and concerts.

Recreation Special Activities Fund 323. The Recreation Special Activities Fund accounts for the receipts and operating expenditures of recreation facility rentals, day camps, swimming pools, Schmidt boat ramp, concessions, and Recreation Center contract classes.

Health Services Fund 395. The Health Services Fund supports a policy of wellness and preventive health maintenance to serve the health needs of citizens.

Cable Communications Fund 424. The Cable Communications Fund supports the Police Department, which provides radio and emergency communications service; the Office of Cable Communications, which monitors Warner Cable service and produces programming for the City's government access channel; and Communication Technology Services, which provides general City telecommunication services such as installation and repair of telephone system and fiber optic cable.

Metropolitan Sewer District Fund 701. The Metropolitan Sewer District Fund supports the management and operation of the Metropolitan Sewer District (MSD). MSD is run by the City on behalf of Hamilton County.

Income Tax-Transit Fund 759. The City of Cincinnati has a contract with the Southwest Ohio Regional Transit Authority (SORTA) to operate the system. The Income Tax-Transit Fund supports about 42% of the annual costs of the bus system. Fare box receipts, Federal and State grants, and miscellaneous revenues provide the other 58% of the SORTA budget. The Transit Fund also supports transportation related functions within City departments.

Non-Appropriated Restricted Funds and Their Uses

Non-appropriated Restricted Fund expenditures are authorized in the ordinances which establish those funds. They are referred to as "non-appropriated" because these budgets are appropriated/approved by City Council only once, at the time City Council adopts a fund's initial budget or plan of expenditures – no individual annual appropriation ordinances are required. Non-appropriated funds have ongoing authorization for expenditures within realized resources by virtue of their enabling legislation. Their budgets are based on resources and are determined administratively without requiring the passage of annual appropriation ordinances. This category of operating funds is primarily comprised of grant funds such as the Health Department grants, Employment and Training Division grants, and Police Department grants, or single purpose funds.

Capital Budget - Sources of Funds

General Capital

City Income Tax. The component of the 2.1% Income Tax dedicated for General Capital use is 0.15%.

Property Tax Supported Bonds. The assessed valuation of property within the City subject to ad valorem taxes includes real property, public utilities property, and tangible personal property. Some general obligation debt may be issued without a vote of the public. The debt cannot be issued unless there are sufficient tax proceeds for the payment of the debt service on the bonds. The estimate for Property Tax Supported Bonds (unvoted bonds) reflects continuance of the City Council policy to maintain a constant property tax millage of 5.36 mills for debt service requirements. This City Council policy establishes the parameters for how much capital financing resources will be available from the issuance of debt. The City is well within the unvoted statutory debt limitation of 5 1/2% of assessed value in the City.

The Property Tax Supported Bonds portion of the general capital resources continues Cincinnati's long standing policy of no increase in taxes and replacement of debt service on maturing debt with new debt service requirements. This general policy has enabled the City to institute debt management policies which enhance credit worthiness. Including the City's 2002 general obligation bond issue, 59% of the City's outstanding general obligation property tax and self-supported debt will be retired by December 31, 2007, 77% will be retired by December 31, 2012, 95% will be retired by December 31, 2022, and the remaining balance will be retired by 2035. Credit quality and affordability issues, used by bond rating agencies to determine the City's bond rating, continue to be positive indicators for the City. The City is rated Aa1 by Moody's and AA+ by Standard & Poor's.

Although the City currently utilizes general obligation bonded debt for self-supporting bond issues (such as water works, parking system, and recreational facilities), self-supporting revenue

sources have been, and are expected to be, sufficient to pay principal and interest requirements on all self-supported debt.

The City has also issued bonds with debt service to be paid by a portion of the 0.15% income tax earmarked for capital purposes. This strategy has been utilized by the City Council to leverage funds for special projects such as to take advantage of emerging development opportunities. The City uses this strategy sparingly, in order to have funds available for pay-as-you go (cash) projects.

Property Proceeds. The Property Proceeds resource includes proceeds from the sale of property and temporary rents from development sites. The City Council by resolution requires 50% of net rental income and tax increment payments from Fountain Square South and Hyatt/Saks and 100% of net income from the Sixth and Race property to be programmed for housing projects in neighborhoods.

Southern Railway Note Proceeds. Cincinnati owns the Cincinnati Southern Railway and leases its use. In 1987, the City renegotiated the terms of the lease for more favorable annual income. The City Council endorsed a policy by resolution to dedicate funds generated by the Southern Railway to infrastructure projects. The notes issued and interest income provide a resource for infrastructure projects.

Tax Increment Self-supporting Bonds/Notes. Tax increment payments in lieu of taxes for property improvements, in accordance with City Council policy, are used for public improvements in the Central Business District (CBD) urban renewal area.

Reprogramming Resources. Reprogramming resources are unused funds recaptured from projects which are completed. The remaining balances are available and recommended for use in new projects.

General Fund Resources. Funds transferred from the General Fund to the Permanent Improvement Fund provide funding for pay-as-you-go capital projects. For the 2002 Capital Budget, resources transferred from the

General Fund will support neighborhood economic development projects, neighborhood housing development projects, environmental management projects, the construction of bike trails in the City, and the purchase of trash receptacles for downtown and neighborhood business districts.

Special Revenue Funds

Special Housing Permanent Improvement Fund. This fund, which is supported from net rental income and tax increment payments, provides revenue for the New Housing Program administered by the Department of Community Development. This program supports the development of new market-rate housing in the City.

Matching Capital Funds

The City receives Federal grants, matching funds, and also manages State and County funds to improve the City's roads and bridges. The General Aviation Division of Transportation and Engineering typically receives funding from the Federal Aviation Administration (FAA). The amount of funds granted by the FAA varies from year to year. Once actual grants are received, the resulting project is budgeted and matching City funds are recommended to the City Council for approval.

The Transportation Efficiency Act for the Twenty-First Century (TEA 21) allows for the flexible use of selected Federal Transit Authority and Federal Highway Administration grant programs, and supports comprehensive transportation systems planning through enhanced metropolitan and statewide planning provisions.

Capital Budget – Uses of Funds

General Capital

The General Capital Budget can be stratified into seven expenditure categories. The Project Expenditure Categories include Economic Development, Environment, Equipment, Housing and Neighborhood Development,

Infrastructure (Smale Commission), Mega Projects Debt, and New Infrastructure. The New Infrastructure category was added for the 1997/1998 Biennial Budget to distinguish new capital improvements from Infrastructure (Smale Commission) projects, which provide for the renovation or replacement of existing City assets. The Mega Projects Debt category was added in 2002 to account for project allocations designed to cover debt service payments for major projects.

Smale Infrastructure Requirement. In December of 1987, an independent commission headed by John Smale, Chief Executive of Procter and Gamble, completed a study to assess the City's infrastructure and to make recommendations for upgrading the City's physical assets. As a result of the study completed by the Smale Commission, the City Council passed the Infrastructure Income Tax Ordinance (#38-1988). This ordinance requires that the City meet a commitment to appropriate and spend sufficiently for infrastructure or the tax will expire.

The Infrastructure Income Tax portion of the earnings tax is not included as a Capital Budget resource because it is dedicated primarily to infrastructure maintenance, an Operating Budget item. Capital infrastructure expenditures are included with the operating infrastructure expenditures to meet the annual minimum expenditure requirement. This ordinance also provides for annual increases to the minimum expenditure requirement base amount by using the percentage change in the Implicit Price Deflator for the Gross National Product. The estimated minimum expenditure requirement for 2002 is \$60.2 million.

To assure that the City meets annual expenditure requirements in order to maintain the 0.10% Infrastructure Income Tax, the City budgets more than the required amount as a safeguard against potential delays in capital project implementation.

Expenditure Categories

Economic Development. This category is for new development or improvement projects in

the Central Business District, industrial zones, and neighborhood business districts.

Environment. This category is for projects that relate to the remediation and/or prevention of environmental problems such as the removal of underground storage tanks and the remediation of old landfills.

Equipment. This category is for equipment purchases such as new computer systems and City fleet replacements.

Housing and Neighborhood Development. This category is for projects that support housing and development projects in the City's neighborhoods.

Infrastructure (Smale). This category is for projects that provide for the renovation or replacement of existing City assets. This category is the largest expenditure category.

Mega Projects Debt. This expenditure category was added during the development of the 2002 Capital Budget Update to account for project allocations designed to cover debt service payments for major projects such as the Citywide Communication System, Riverfront Utilities, and the State Infrastructure Bank (SIB) loan for the Fort Washington Way project.

New Infrastructure. This expenditure category was added during the development of the 1997/1998 Biennial General Capital Budget to distinguish between new capital improvements and the Infrastructure (Smale Commission) expenditure category, which includes only the renovation and replacement of existing City assets.

Restricted Capital Funds

Restricted capital funds use revenue generated from user fees or charges from a particular restricted or enterprise activity to support new capital projects and/or improvements to existing assets which benefit that particular restricted or enterprise activity or service. For example, Stormwater Management Utility revenue generated from service charges is used to make

drainage corrections and improvements. These capital drainage correction and improvement projects are funded after Stormwater Management Utility operating and maintenance costs, and debt service requirements are covered. Grants and matching funds the City receives from various Federal, State, and County sources are also restricted based on the type of activity or by program guidelines. For example, grant proceeds from the Transportation Efficiency Act for the Twenty-First Century (TEA 21) can only be used for transportation planning related activities.

Consolidated Plan Budget - Sources of Funds

This Budget provides for a mix of housing, economic development, and human service programs funded with Community Development Block Grant (CDBG) resources, and housing programs and services funded with the HOME Investment Partnership grant, Emergency Shelter Grant (ESG), and Housing Opportunities for Persons with AIDS (HOPWA) grant. The other resource components for the CDBG program are locally generated program income, and the year-end carryover from the recovery of prior year project funds and savings in operating funding.

Community Development Block Grant (CDBG)

The Community Development Block Grant (CDBG) is a formula grant from the Federal Department of Housing and Urban Development (HUD) to local and state governments. The primary objectives of the CDBG program are to provide decent housing, suitable living environment, and economic opportunities principally for persons of low and moderate income, or aid in the prevention or elimination of slums and blight. CDBG funds are a flexible resource which can be used for a wide range of programs or projects within a broad framework of eligible activities. Overall, 70% of CDBG expenditures must benefit low and moderate income persons.

HOME Investment Partnerships Program

The HOME Investment Partnerships Program is a formula grant which funds affordable housing programs. HOME funds can be used for acquisition, construction, and moderate or substantial rehabilitation activities which promote affordable rental and ownership housing. It can also be used for tenant-based rental assistance. Cincinnati uses HOME funds primarily for the rehabilitation of rental housing units for low income families, and for homeowner rehabilitation and the promotion of new home ownership opportunities.

Emergency Shelter Grant (ESG)

The Emergency Shelter Grant (ESG) Program is a formula grant which can fund both the capital and non-staff operating needs of emergency shelters and transitional housing for the homeless. Outreach or supportive services for the homeless are also allowable uses of funds. ESG funds are administered by the Department of Community Development.

Housing for People With AIDS (HOPWA)

The HOPWA formula grant is the result of the number of cases of AIDS within the region reaching a 1,500 case threshold. Funds are received by the City as the central city of a twelve-county, three state region, but must be expended to benefit AIDS patients throughout the region. Funds may be used to assist all forms of housing designed to prevent homelessness of AIDS victims including emergency housing, shared housing arrangements, apartments, single room occupancy dwellings, and community residences. HOPWA funds also may be used to fund services such as health care and mental health services, drug and alcohol abuse treatment and counseling, intensive care, case management, assistance with daily living, and other supportive services. The Department of Community Development administers the grant.

Consolidated Plan - Uses of Funds

Housing Component

A primary objective for the use of CDBG funds by the City of Cincinnati is to serve its communities by providing decent housing and a suitable living environment to low and moderate income persons. A large amount of CDBG funds are spent on providing or improving permanent residential structures through the City's Department of Community Development. Community Development provides a variety of services to both very low and low income homeowners and renters. Most of these programs have been made available to eligible clients on a citywide basis rather than focusing on certain neighborhoods. The following is a summary of funded housing programs.

Programs for Existing Homeowners include a rehabilitation loan program which returns housing units to building code standard and a program of home repair and emergency repair grants for very low income elderly, disabled, and single parent homeowners.

Programs for New Homeowners include Homesteading, in which blighted vacant buildings are sold for \$1 in a lottery to first time homeowners who will rehabilitate the homes. The City also provides down payment assistance to first-time homebuyers citywide, as well as in a neighborhood target area, and seeks other opportunities to increase the City's homeownership rate through focused revitalization in specific neighborhoods, or through competitive developer projects assisted with City loans or grants.

Programs for Renters include a citywide rehabilitation loan program available to owners of affordable rental property, and a competitive program for developers of rental housing within the City (either new or rehabilitation).

Supportive Housing Services are also provided, including counseling for existing and new homeowners, legal representation for tenants, relocation services for tenants due to the enforcement of the building or health codes, and

fair housing services to promote equal housing opportunities for all persons.

Homeless Housing is supported through funding to rehabilitate shelters and transitional housing facilities which serve the homeless. Operating funding for homeless agencies is provided through the Emergency Shelter Grant, and housing and supportive services is provided by the HOPWA grant to ensure that persons living with AIDS have access to housing and supportive services.

Economic and Job Development Component

CDBG funds provide loans, grants, public improvements, and technical assistance to businesses and industries to expand or consolidate their operations within Cincinnati, providing jobs for low and moderate income persons or goods and services for low and moderate income neighborhoods. CDBG funds are also used for job training and referral services.

Through the ***Neighborhood Business District Program***, the Department of Community Development aims to increase economic vitality by increasing sales revenues of individual businesses, creating and retaining jobs in neighborhoods, and improving the physical environment through the funding of facade, streetscape, and other public improvements in the neighborhood business districts.

The ***Small Business Loan Program*** provides loans for growing small businesses where additional financing is needed for expansion, providing additional jobs, and commercial services for Cincinnati neighborhoods.

Through a contract with the ***Cincinnati Minority & Women's Business Incubator (CBI)***, the Department of Community Development funds technical assistance and incubator facilities for minority and women owned businesses.

Through the ***Industrial Site Program*** and individual industrial redevelopment projects, the Community Development Department assists businesses with loans or grants for property acquisition or site improvements in order to

expand and promote job creation and retention for low and moderate income persons of the city.

The Employment and Training Division of the City of Cincinnati is responsible for administering various programs which provide employment opportunities to low/moderate income residents of the City through the Cincinnati Institute for Career Alternatives (CICA). CICA provides employment referrals and placements with employers receiving CDBG and other forms of assistance. CICA also provides low-cost transportation services to low income City residents through a vanpool program. The Citizens Committee on Youth (CCY), a contract agency, conducts pre-employment training, teaches job readiness and life skills, and provides work experience for Cincinnati youths and young adults.

Human Services Component

CDBG funds are provided for the operation of various programs, primarily for at-risk youth, providing counseling, surrogate parenting, and youth employment. CDBG funds are also used to provide social service agencies with assistance to rehabilitate their service-delivery facilities.

Planning and Administration Component

Administration includes coordination of budget and Federal reporting requirements and compliance with federal program mandates.

Compliance with CDBG Program Limits

The CDBG Program has statutory funding limitations. Public service activities may comprise no more than 15% of the program year's entitlement grant amount, plus program income. Planning and general administration activities are limited to 20% of the program year's entitlement grant and program income. The approved budget activities in these categories are within the program caps.

Activities which meet the national objective of slum and blight elimination may comprise no more than 30% of the expenditures in any given program year, with the balance of 70% benefiting low and moderate income persons.

Approved budget activities for slum and blight are proposed to be well within the cap.

SPECIAL ORGANIZATIONAL REPORTING AUTHORITY

City Boards and Commissions

Three City Departments - Parks, Recreation, and Health - are agencies which report to independent City boards or commissions. Members of the board or commission are appointed by the Mayor and approved by the City Council. The budgets for these three Departments have a special public review process because the Departments present the budget to their public boards for approval before submitting the budget to the City Manager.

Contract Agencies

The City contracts with many private entities to purchase goods and services. Due to their key role in service delivery, three agencies are specifically included in the City's Budget. Two of these City agencies, the Cincinnati Human Relations Commission and the Citizens Committee on Youth, are not-for-profit corporations whose primary mission is to provide public services to the citizens of Cincinnati. Their operations and policies regarding services provided to City residents are determined by a formal contract with the City. The City Council approves City funding to purchase the services of these agencies and authorizes the contracts. The staffs of these agencies are employees of their respective boards and are not City staff.

The contractual relationship with the Southwestern Ohio Regional Transportation Authority (SORTA) is somewhat different since SORTA is a quasi-governmental regional authority created by State law. SORTA is partially funded by the 0.3% portion of the City of Cincinnati Income Tax dedicated to transit purposes which supplements fare box revenue of the Queen City Metro bus service and State and Federal funds. Queen City Metro provides bus

service within the Hamilton County area primarily for the benefit of City residents. The dedicated City Income Tax revenue is received into a restricted Transit Fund and the City Council appropriates the Transit Fund Budget. The City Council may also use the Transit Fund for other general transportation purposes.

County-wide Services

Two City agencies with Restricted Fund Budgets, the Regional Computer Center (RCC) and the Department of Sewers, are operated by the City of Cincinnati but serve the entire Hamilton County region. RCC provides computer services for the City, Hamilton County, and local law enforcement agencies. The Department of Sewers manages the Metropolitan Sewer District (MSD) and the City's Stormwater Management Utility.

The Cincinnati Water Works provides water to its customers in the City as well as to most of Hamilton County and portions of Butler, Warren, and Clermont Counties. The Cincinnati Water Works also operates and maintains the City of Mason's Water Utility which includes billing services for water, sewer, storm water, and trash collection. The Cincinnati Water Works will provide water to the City of Florence and Boone County, Kentucky beginning in March, 2003.

2002 BUDGET DEVELOPMENT

Budget Roles and Responsibilities

Department Directors and Division Heads are responsible for setting annual performance goals and objectives for operating programs, and identifying program costs using departmental financial and budget data sources. They also evaluate their Capital Budget needs and propose capital projects.

The *Department Budget Coordinators* are in charge of preparing the Department's formal budget update submission. They are responsible for estimating personnel and non-personnel costs

for their Department. They interact with their Department Director and the Senior Management Analyst in the Office of Budget and Evaluation (B&E) throughout the entire budget process.

The *Budget and Evaluation Manager, Supervising Management Analysts, and Senior Management Analysts* in the Office of Budget and Evaluation (B&E) coordinate the budget update process for City departments. B&E presents the Departments' requests and B&E recommendations to the Executive Budget Committee (EBC). B&E then compiles the City Manager's recommendations into Recommended Budget Update documents for presentation to the City Council. B&E Management Analysts are assigned to assist departments in budget development and to analyze budget requests for recommendation to the City Manager, and to the City Council.

The *Executive Budget Committee (EBC)* is comprised of the City Manager, the Deputy City Manager, the Assistant City Manager, the Finance Director, the Assistant Finance Director, and the Budget and Evaluation Manager. The EBC reviews the B&E analyses and recommendations regarding the departmental requests to ensure that the preliminary base budgets and exception requests meet City needs, while not exceeding forecasted resources for the City. After meeting with the various City agencies requesting funding, the EBC then makes a final recommendation to the City Manager who, in turn, makes an Operating Budget Update recommendation to the City Council.

The *Capital Committee* is a peer group of Department Directors, chosen by the City Manager, who review all Department Capital project requests and make a funding recommendation. The EBC reviews the recommendation of the Capital Committee and, in turn, develops the Capital Budget recommendation which is submitted in a Recommended Budget Update document to the City Council.

The *Human Services Advisory Committee (HSAC)* is a citizen advisory group to the City Manager which reviews and recommends City funding for human service activities. This includes recommendations for human services operating support in the General Fund. Within the Consolidated Plan Budget, the HSAC reviews the human services component, the homeless housing renovation activities, and the homeless shelter activities funded through the Emergency Shelter Grant (ESG).

The *Community Development Advisory Board (CDAB)* is a volunteer citizen's group broadly representative of the community which advises the City Manager on the development of the Consolidated Plan Budget. The CDAB Housing and Economic Development subcommittees each meet to review requests submitted by the Departments for funding. The full CDAB considers the recommendations of the subcommittees and the HSAC and finalizes the recommendations to the City Manager.

The *HOPWA Advisory Committee (HAC)* reviews program regulations, a funding distribution plan, and a set of proposed funding guidelines for the Housing Opportunities for Persons with AIDS (HOPWA) grant.

The *City Manager* through the Finance Department, assembles estimates of the financial needs and resources of the City for each ensuing year, and prepares a program of activities within the financial resources of the City. They are embodied in a budget document with proper supporting schedules and analyses. The City Manager submits the Recommended Budget Update to the City Council.

The *City Council* uses strategic planning and citizen input to modify and approve the Budget Update. After the City Council's Finance Committee reviews the proposed budget allocations, program staffing, and capital projects in the Recommended Budget Update, the City Council makes final decisions for a balanced budget update and passes appropriation ordinances for the second year of the biennium.

Budget Development Process

In the biennial budget cycle, the 2002 annual budget was presented as an update to the two-year plan approved by the City Council for 2001/2002. For the 2001/2002 Biennial Budget, the City of Cincinnati's budget development was comprised of a Policy and Education Stage and a Budget Development Stage. The first phase determined broad budget policy. The second stage resulted in the allocation of City resources among programs and projects.

Policy and Education Stage

Citizen Survey. The University of Cincinnati Institute for Policy Research conducted a citizen survey in the summer of 1999 for the City Council's use in the Policy and Education Stage of the budget process. The City and the Institute have periodically used the same basic survey since 1981 to identify citizen opinions regarding quality of City services and priorities for the City Budget. In March 2000, the survey results were formally presented to the City Council.

Community Budget Priorities. City residents, in consultation with Cincinnati Neighborhood Action Strategy (CNAS) Teams, had the opportunity to make requests of City departments to include neighborhood proposed or endorsed budget requests. A description of the budget process and how to complete the priorities package was sent to the 52 community councils. Each neighborhood could include up to five Community Priority Requests for the 2001/2002 biennium which were most important to their immediate community. Neighborhoods also identified existing community resources which would help to implement the desired service or project.

Citizen Committee Review. The City utilizes the volunteer time of dedicated citizens to review and make recommendations to the City Manager concerning allocation of the Human Services Policy amount, allocation of the Arts Policy amount, and Consolidated Plan programs (the federally funded Community Development Block Grant, HOME program, Emergency Shelter Grant, and HOPWA).



Budget Development Stage

During the six-month period from July through December 2001, the City Administration prepared the 2002 Budget Update based on the City Council policy direction. After the second year update was presented, the Finance Committee of the City Council held public hearings and deliberated the budget. The Mayor provided comments to the City Council on the City Administration's proposed budget. The City Council approved the second year budget by enacting appropriating ordinances for 2002, the second year of the biennium.

Preparation, Review, and Adoption of the Budget Update. The City staff prepared the 2002 Budget Update that was submitted to the City Council on November 15, 2001 and adopted on December 19, 2001. The Budget Update included reductions in some operating services that were funded in the 2001 budget and capital projects that were ongoing, necessary to preserve existing assets, or planned phases of previously funded projects. The relatively few new or expanded operating services and capital projects were recommended based on the following special criteria: 1) a legal mandate, 2) a substantial workload increase, 3) a directive by the City Council, 4) an improvement in efficiency and service delivery, or 5) a significant return on investment or a unique opportunity for the City.

Budget Public Hearing. The City Council held two public hearings at the Hirsch Recreation Center on December 10, 2001 and at City Hall on December 12, 2001. Public comment was taken on the Capital, Operating, and Consolidated Plan budgets.

fall of each year, which involves the reporting of the Department's actual revenue, expenditure, and fund balance performance to the Office of Budget and Evaluation. In compliance with State law, Budget and Evaluation then prepares a Final Adjustment Ordinance which balances each fund account at year's end.

Budget Amendments.

In some cases, amendments to the Budgets may be proposed. Generally, amendments are proposed due to a change in plans or special circumstances such as unusual weather conditions (floods, tornadoes, record snowfalls). The City's Operating Budget is approved at the Department level, and the Capital Improvement Program is adopted at the project level. Any transfers between Departments or projects require an amendment process. For appropriated funds the amendment must be prepared in the form of a supplemental or transfer appropriation ordinance recommended by the City Manager for adoption by the City Council. For non-appropriated funds the amendment must be a written memo for administrative approval of the City Manager.

2002 BUDGET IMPLEMENTATION

Budget Control

Departments are accountable for budgetary control throughout the fiscal year. Every year the City performs a Budget Monitoring process, where expenditure patterns are compared to Departments' expenditure estimates. In addition, a Budget Status Report process is initiated in the



PART II

UPDATE BUDGET HIGHLIGHTS

This section provides highlights to the 2002 Budget Update. For more detailed information about the 2002 budget, refer to Part III (the Update Budget Detail) which includes the Operating Budgets by Fund, the All Funds Operating Budget Summary, the All Funds Capital Budget, the Consolidated Plan Budget, and the Approved Staffing Plan, as well as departmental organization charts and budgets.

ALL FUNDS SUMMARY

The 2002 All Funds Budget for the City of Cincinnati is \$999.8 million, an increase of 6.6% from the 2001 budget of \$937.5 million.

All Funds Budget			
(In \$ Millions)	2001 Approved Budget	2002 Approved Budget	2002 Approved Update
Operating Budget			
General Fund	\$308.1	\$316.9	\$314.0
Restricted Funds	<u>377.2</u>	<u>387.5</u>	<u>394.9</u>
Subtotal	\$685.3	\$704.4	\$708.9
Capital Budget			
General Capital	\$77.9	\$137.9	\$78.4
Restricted Funds	<u>146.1</u>	<u>137.1</u>	<u>185.8</u>
Subtotal	\$224.0	\$275.0	\$264.2
Consolidated Plan	<u>\$28.2</u>	<u>\$25.5</u>	<u>\$26.7</u>
Total Budget	\$937.5	\$1,004.9	\$999.8

Note: The All Funds Budget includes the Community Development Block Grant (CDBG) Operating Budget in the Consolidated Plan Budget and not in the Operating Budget. However, the CDBG Operating Budget is included in the All Funds Operating Budget Summary on page 44.

All of the City's funds are balanced in 2002. In fact, under State of Ohio law, municipalities cannot run deficits. Therefore, the City of Cincinnati's budget must balance expenditures within available resources.

OPERATING BUDGET

The 2002 Operating Budget Update totals \$708.9 million, an increase of 0.64% over the 2002 Operating Budget of \$704.4 million originally approved by the City Council in December 2000.

Continuation Services

For the 2002 Budget Update, revenue estimates are expected to be lower than originally planned for the General Fund and other City funds that depend on the City's Income Tax. Therefore, most departmental budgets were reduced by 5% from the amounts originally approved and those reductions directly affected some City services.

Although most departmental budgets were reduced by 5%, the Operating Budget Update provides continuation funding for basic municipal services such as police and fire protection, refuse collection, water and sewer services, primary health clinics, building inspections, recreation programs, and parks.

The Recreation Department will continue to operate all existing recreation centers. Two new recreation centers are scheduled to be completed by mid-year 2002 and the budget includes funding to operate these new centers. However, the Recreation budget also includes the closing of six pools, which were selected as a result of poor attendance and deteriorating conditions.

The Human Services allocations in the 2002 Approved Update reflect reductions from the 2002 Approved Budget amount due to changes in revenue estimates and the 5% budget cut. City Council restored \$22,680 in cuts for the Arts Policy program to reflect the 2002 Approved Budget amount.

The City will also continue to meet its annual infrastructure budget mandate of the

Infrastructure Income Tax levy. Water Works will continue to deliver the highest quality water to customers. The Sewers Department will continue to operate the county-wide sanitary sewer system and the City's stormwater utility.

In public safety the authorized uniformed strength in the Police and Fire Departments will be maintained by funding two Police recruit classes and one Fire recruit class in 2002.

All Health Department clinics and the contract clinics of the Cincinnati Health Network will continue to provide services, while adapting to health care funding changes.

The Cincinnati Neighborhood Action Strategy (CNAS) will continue its work in all 52 neighborhoods.

City Manager and City Council Budgetary Initiatives

Generally, the second year of a biennial budget continues programs and funding levels established in the first year of the biennium. However, in response to lower than expected General Fund revenues and in order to develop additional resources for new programs, the City Manager and then the City Council initiated action to reduce the 2002 Operating Budget.

The City Manager's All Funds Recommended 2002 Budget Update was \$11.5 million less than the previously approved 2002 budget. In addition to the budget reductions, some of the more significant program/budget additions were as follows:

- a) \$3.5 million for an employee health care cost increase;
- b) \$705,000 in the Law Department to cover the costs of the ongoing U.S. Justice Department review, racial profiling litigation, police arbitration cases, and other expert services;
- c) \$582,960 for 30 Police Recruits for the second recruit class in 2002 (part of the 75 police officer addition);
- d) \$56,850 for a Fire Lieutenant position to be dedicated full time to activities related to

dealing with weapons of mass destruction and emergency preparedness; and,

- e) \$67,950 for the conversion of an engine company to a paramedic engine company.

The Mayor and City Council subsequently reduced the City Manager's Recommended Budget by an additional \$1.1 million through the following measures:

- a) \$40,000 reduction for Keep Cincinnati Beautiful;
- b) \$39,000 reduction for the elimination of one position from the City Manager's Office;
- c) \$42,600 reduction for the Office of Environmental Management;
- d) \$494,970 reduction for the elimination of the Safety Director's Office;
- e) \$76,000 reduction in the Greater Cincinnati Chamber of Commerce operating support;
- f) \$40,000 reduction for the African American Chamber of Commerce;
- g) \$4,000 reduction for the Greater Cincinnati Regional Marketing Partnership;
- h) \$50,000 reduction for the Grass Roots Leadership Academy;
- i) \$50,000 reduction for the Parental Responsibility Program contract;
- j) \$108,170 reduction due to the merging of the Department of Economic Development and the Department of Neighborhood Services into the new department titled Community Development;
- k) \$190,000 reduction in Citicable;
- l) \$93,880 reduction in employee benefits related to position changes;
- m) restoration of funding of \$104,120 for the School Health Nursing Program; and,
- n) restoration of funding of \$22,680 for the Arts Policy to the 2002 approved level.

Final appropriation ordinances were passed on December 19, 2001.

General Fund Operating Budget Detail

Budget decisions regarding the General Fund are important because the General Fund supports the City's most basic services such as police and fire protection, recreation and parks, public services, and health care.

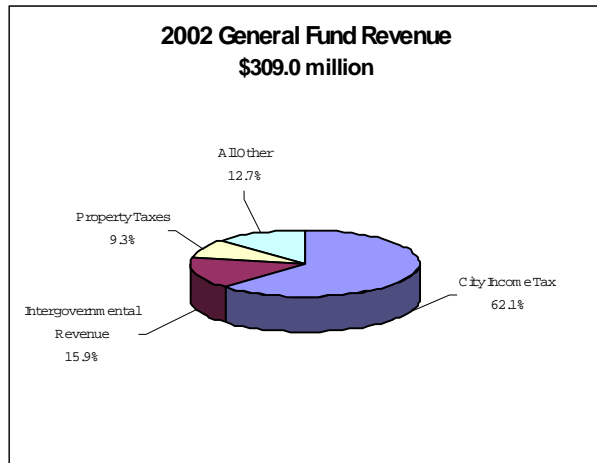


Figure 1. General Fund Revenue Categories

The major revenue categories of the General Fund in the 2002 budget are displayed in Figure 1. The largest General Fund revenue category is the City Income Tax at 62.1% of the total General Fund revenue. Of the City's 2.1% Income Tax, the component which is dedicated to the General Fund is 1.55% (other Income Tax components are 0.15% for permanent improvements, 0.3% for mass transit, and 0.1% for infrastructure). The next largest General Fund revenue categories are Intergovernmental Revenue at 15.9% and Property Taxes at 9.3%. The Intergovernmental Revenue is comprised primarily of shared taxes from the State of Ohio's Local Government Fund. The Property Tax revenue is generated by the 5.4 mills on 35% of the assessed value dedicated to General Fund operating purposes. (Total Property Tax levied by the City of Cincinnati is 10.76 mills, which includes the 5.36 mills dedicated for Debt Service requirements of the capital budget.)

The major expenditure categories of the General Fund in the 2002 budget are displayed in Figure 2. Public Safety expenditures for police and fire services comprise 54.8% of the budget. The next largest General Fund expenditure areas are Health at 9.1% and Public Services at 8.6%.

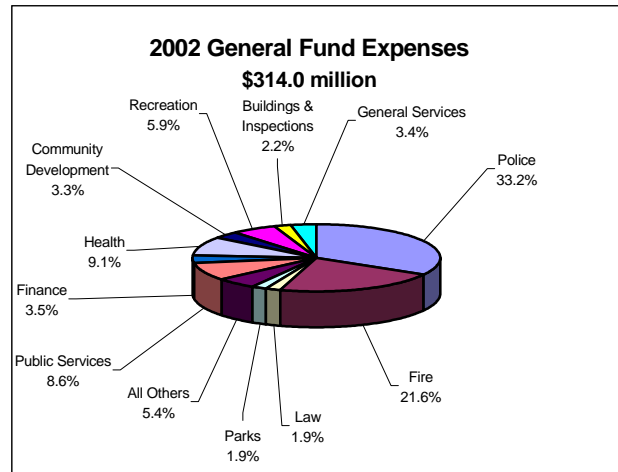


Figure 2. General Fund Expenses

STAFFING PLAN SUMMARY

The approved budget supports 6,559.9 full time equivalent positions (FTE) for 2002. The use of a full time equivalent position count instead of a simple count of jobs provides more accurate information regarding the hours of work budgeted. For example, one job funded for a part-time employee working 20 hours per week is budgeted as 0.5 FTE.

All Funds Workforce

The City's all funds workforce is graphically displayed in Figure 3, representing a decrease of 153.2 FTE from the 1999 budget to the 2002 approved budget. The 2002 approved budget includes 3,943.7 FTE in the General Fund and 2,616.2 FTE in other funds for a total of 6,559.9 FTE. This is a decrease of 56.5 FTE from the 2001 budgeted FTE.

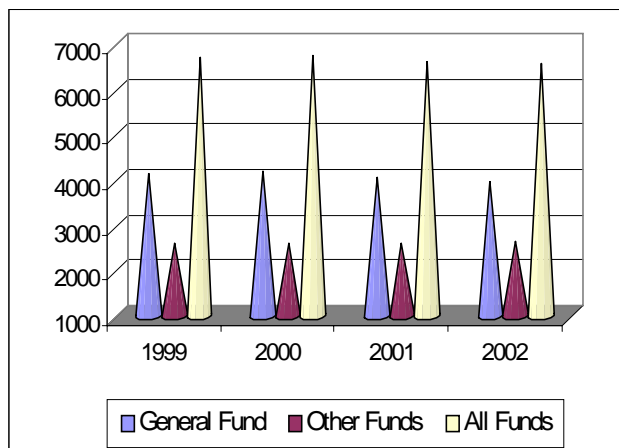


Figure 3. Workforce by Fund Category (Full-Time Equivalent Positions)

The 2002 decrease is primarily attributable to a reduction of 83.3 FTE related to citywide productivity improvements and the 5% budget reduction requirement to balance the 2002 budget to resources.

These decreases are offset by an increase of 26.8 FTE in the Recreation Department to staff the College Hill and Madisonville Recreation Centers scheduled to open by mid-year 2002.

Sworn Staffing in Police and Fire

The authorized sworn strength for Police and Fire is 1,000 and 787 respectively. The General Fund Operating Budget includes two police recruit classes and one fire recruit class early in 2002. The 2001/2002 Approved Budget included two recruit classes in each year of the biennium for the Police Department and one recruit class early in each year of the biennium for the Fire Department.

The 2002 budget includes \$582,960 for 30 Police Recruits for the second recruit class in 2002, which is part of the 75 Police Officers to be added to the authorized strength per a motion adopted by the City Council on October 3, 2001. These 30 Police Recruits will become Police Officers and be added to the authorized strength of the Police Department in January 2003.

CAPITAL BUDGET

The 2002 Capital Budget Update totals \$264.2 million, a decrease of \$10.8 million or 3.9% when compared to the 2002 Capital Budget of \$275 million originally approved by the City Council in December 2000. The decrease of \$10.8 million is comprised of a \$59.5 million decrease to the General Capital Budget, which is offset by a \$44.1 million increase to the Restricted Funds Capital Budget, and a \$4.6 million increase to the Matching Capital Funds Budget.

The Capital Budget includes \$29.9 million for Street Rehabilitation and Improvement Projects, \$17.7 million for Downtown Development Projects, \$6.1 million for the Citywide Communication System Project, \$5.3 million for Housing Development, and \$1.5 million for Neighborhood Business District Public Improvement Projects.

General Capital Detail

The 2002 General Capital Budget Update is \$78.4 million, a \$59.5 million reduction to the 2002 Approved General Capital Budget. Changes in the General Capital Budget Update are primarily attributable to the following factors: 1) deferral of the \$43.3 million City share of the Convention Center expansion; 2) an \$11.3 million reduction in General Fund supported capital projects (offset by a \$2.4 million shift in projects to other funds); 3) a \$7.1 million reduction in tax increment supported projects; and 4) a \$2.2 million net increase in other projects.

Improving and replacing the City's infrastructure according to the Smale Commission guidelines constitutes the City's largest expenditure category (43.2%) of the total General Capital Budget (see Figure 4). This includes \$13.1 million for the Street Rehabilitation Program, and funding for the following four new projects: Gobel Avenue Improvements, Robison Road Improvements, L&N Bridge Improvements, and the Safety Improvements project. The Gobel Avenue and Robison Road Improvements projects involve pavement and storm water drainage

enhancements. Improvements to the L&N Bridge include the demolition of a loop ramp in order to convert the structure to a pedestrian bridge. The Safety Improvements project includes the installation of traffic islands to improve traffic flow and pedestrian safety.

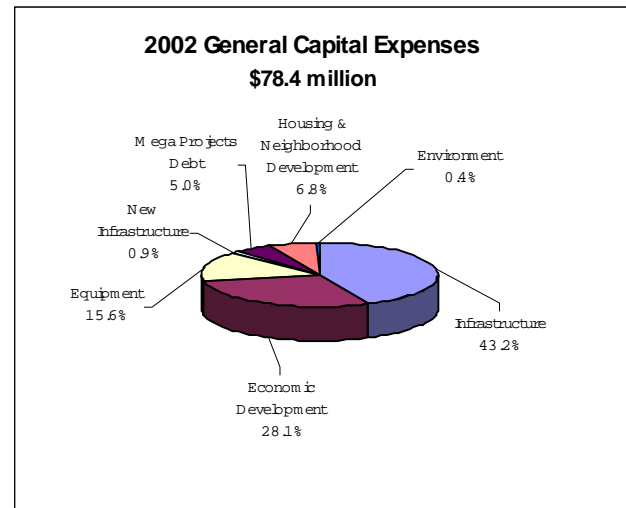


Figure 4. General Capital Expenditure Categories

The second largest expenditure category of the General Capital Budget is Economic Development, comprising 28.1% of expenses. This category includes the Fifth and Race Redevelopment project, along with various other improvement projects in the Central Business District and throughout the City's neighborhoods. Equipment capital projects, the third largest expenditure category, represent 15.6% of total expenses in the General Capital Budget. This category includes the City Fleet Replacement and the Citywide Communication System projects.

General Capital Resources

The 2002 General Capital Budget Update of \$78.4 million is balanced to resources for 2002. The major resource categories of the General Capital Budget are displayed in Figure 5, the largest of which is Tax Supported Bonds at 30.5% of the total revenue. The debt for these bonds is supported by property tax proceeds. The City will maintain a constant Property Tax millage of 5.36 mills for debt service requirements. The City Income Tax is the

second largest General Capital Budget resource, representing 20.5% of total revenue. Of the City's 2.1% Income Tax levied against personal compensation and net profits, 0.15% is dedicated to the General Capital Budget.

The 2002 Matching Funds Capital Budget totals \$21.7 million, a \$4.6 million increase compared to the \$17.1 million budget originally approved by the City Council for 2002. The additional funding is for roads and bridges from Federal, State, and County government sources.

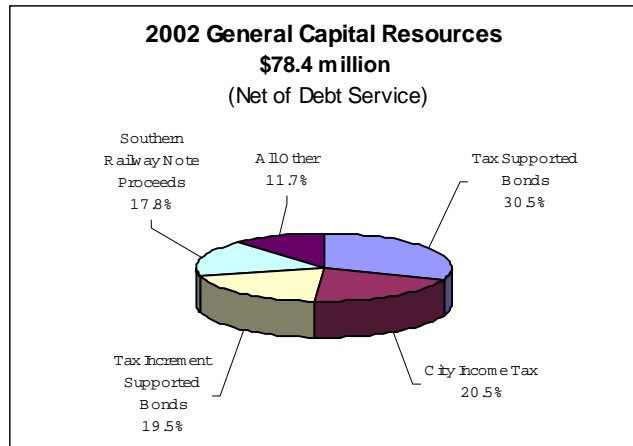


Figure 5. General Capital Resource Categories

Restricted Funds Capital Detail

The 2002 Restricted Funds Capital Budget Update totals \$164.1 million, compared to \$120 million originally approved by the City Council for 2002. The \$44.1 million increase in the Restricted Funds Capital Budget is due to an additional \$20 million for Sewer projects, an \$18 million increase for downtown parking projects, and \$6.1 million in other projects, including those shifted from the General Capital Budget to help balance the General Fund Operating Budget.

The Restricted Funds Capital Budget includes resources from the following funds: Parking Facilities, General Aviation, Stormwater Management, Telecommunications Services, Criminal Act Forfeiture, Cable Communications, Metropolitan Sewer District, Water Works, and the Income Tax Transit Fund.

Matching Fund Capital Detail

In addition to the General Capital Budget and the Restricted Funds Capital Budget, the 2002 All Funds Capital Budget includes intergovernmental grants and matching funds to support road, bridge, and transportation projects.

CONSOLIDATED PLAN BUDGET

The City receives four grants from the U.S. Department of Housing and Urban Development (HUD) for community development and housing purposes. These grants are incorporated into the Consolidated Plan, a combined planning and submission process for the Community Development Block Grant (CDBG), the HOME Investment Partnerships Program, the Emergency Shelter Grant Program (ESG), and Housing Opportunities for Persons with AIDS (HOPWA). All four of these programs are formula grants, which means that funding is made available based on a need formula applied to the annual appropriation made by the Federal government.

The Community Development Block Grant (CDBG) is a flexible source of funds that can be used for a wide range of programs or projects within a broad framework of eligible activities. Generally, program expenditures must benefit low and moderate income persons. Cincinnati's principal focus for Community Development Block Grant funds has been the development of housing, economic and job development activities, and some funds for human service delivery programs and facility renovations.

The HOME Investment Partnership Program is a grant that can be used for acquisition, construction, and moderate or substantial rehabilitation of affordable housing for renters or existing or new homeowners.

The Emergency Shelter Grant Program is a grant that may fund both physical improvements and operating needs for agencies assisting the homeless. The funds are used to support the operating costs of emergency shelters, provide supportive services for the homeless, and assist agencies which provide transitional housing.

The Housing Opportunities for People With AIDS grant provides funding for all forms of housing assistance to prevent homelessness of AIDS patients and their families. The City of Cincinnati administers these funds for the Eligible Metropolitan Statistical Area (EMSA) which includes twelve counties in three states.

The 2002 Consolidated Plan Budget Update, as approved by the City Council on December 19, 2001, is \$26.7 million based on estimated, not final, resources. This includes \$20.3 million in CDBG funds, \$5.4 million in HOME funds, \$591,000 in ESG funds, and \$459,046 in HOPWA funds. The 2002 amount is a 5.3% decrease from the 2001 amount of \$28.2 million. The decrease is mainly due to sunset resources being reallocated to other priorities in 2001, thus not being available as resources for the 2002 budget update. After the approval of the 2002 budget, final Consolidated Plan resources became known. Additional resources which total \$272,210 include \$233,210 in CDBG funds from 2001, \$8,000 from the HOME grant, \$1,000 from the ESG grant, and \$30,000 from the HOPWA grant. The additional resources are not included in Figures 6 and 7 but are expected to be reallocated later in the year.

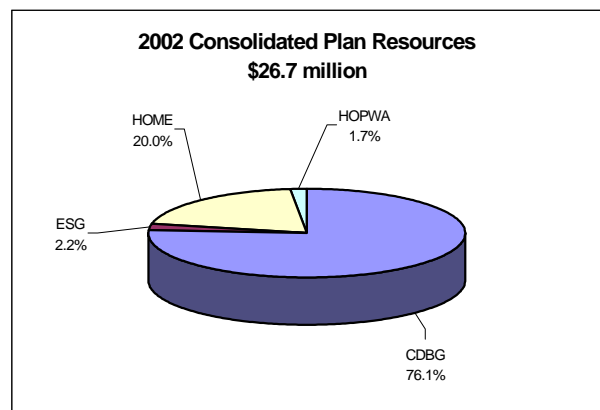


Figure 6. Consolidated Plan Resources

Key Initiatives

As indicated by Figure 7, the Housing Component is \$15.8 million, or 59% of the 2002 planned expenditures, the Economic and Job Development component is \$6.2 million, or 23.2%, of the expenditures, and the Human Services component is \$1.35 million, or 5%, of planned expenditures. Planning, administration, and Section 108 debt service payments due to HUD for repayment of funds borrowed under the Section 108 loan guarantee program comprise another \$3.4 million, or 12.8%. In general, all the components are lower than 2001 levels due to fewer available resources.

A total of \$6.9 million, representing 46% of the housing budget in the Department of Community Development, is for programs that support existing homeowners and new homeowners. Support for new home ownership programs, including down payment assistance and homesteading continues as a priority in the 2002 budget. Funding levels for programs assisting solely new homeowners decreased by 2.3% and funding for programs serving solely existing homeowners decreased by 18.4%. This is mainly due to resources being allocated to the Lincoln Court and Laurel Homes HOPE VI projects (\$2 million), which assist both renters and homeowners, and are therefore not included in the above calculations.

The Economic and Job Development component budget for 2002 has increased by 21.6% compared to 2001, due to the reallocation of two additional job training programs administered by the Employment and Training Division from the Human Services component to the Economic and Job Development component. There is continued support for employment and training programs. There is continued funding for the Main Street Public Improvement and Findlay Market renovation projects in Over-the-Rhine, and a continued commitment of \$2.5 million annually for neighborhood business district (NBD) projects, 40% of which is in the CDBG budget with the remaining 60% in the Capital Budget. There is also continued funding for the industrial redevelopment project in Madisonville at the Corsica Hollow site.

The Human Services component budget for 2002 has decreased by 40.9% compared to 2001, due to the previously mentioned reallocation of job training programs administered by the Employment and Training Division from the Human Services component to the Economic and Job Development component. The majority of Human Services funding in 2002 supports the renovation of homeless/transitional housing and other human services facilities. In addition, funding is included for operating support of credit union services in Over-the-Rhine and the CHRC Back-on-the-Block Program.

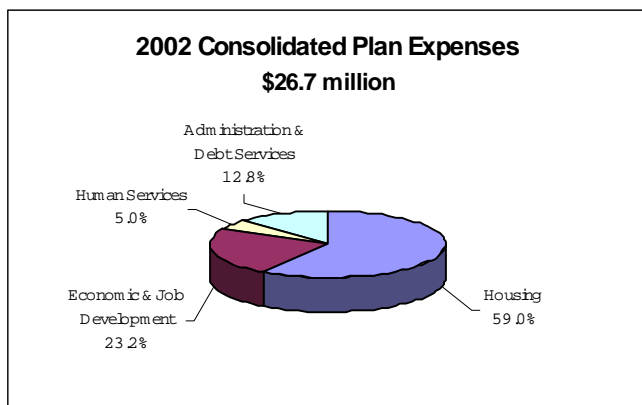


Figure 7. Consolidated Plan Expenditure Categories

PART III

UPDATE BUDGET DETAIL

The “Approved Staffing Plan – Update” on page 47 lists, by department, the number of full-time equivalent (FTE) positions funded in the 2000, 2001, and 2002 budgets of the General Fund, Other Funds, and All Funds.

The City Departmental Organization charts on pages 24 through 42 show the structure of the various city agencies, the staffing, and budgets.

The “Operating Budgets by Fund – Update” on page 43 provides the approved 2002 operating budgets for the General Fund, all of the Appropriated Restricted Funds, and the Non-Appropriated Restricted Funds compared to the 2001 Approved Budget and the 2002 budget approved when the biennial budget was first approved by the City Council.

The “All Funds Operating Budget Summary – Update” on page 44 lists the approved 2002 operating budgets, by department, compared to the 2001 Approved Budget and the 2002 budget approved when the biennial budget was first approved by the City Council. Non-Departmental budgets for all funds are shown separately. This table does not include internal service funds because the revenue is received from interdepartmental billing for services. For example, the City Hall printing services fund is not included because the in-house printing costs are already in the non-personnel budgets of other departments.

The “All Funds Capital Budget – Update” on page 45 lists, by Fund, the approved 2002 capital budget update compared to the 2002 capital budget approved when the biennial budget was first approved by the City Council .

The “Consolidated Plan Budget – Update” on page 46 lists, by Consolidated Plan funding component, the approved 2002 consolidated plan budget updated compared to the 2002 consolidated plan budget approved when the biennial budget was first approved by the City Council.

CITY OF CINCINNATI



**CITIZENS
OF CINCINNATI**

**MAYOR &
CITY COUNCIL**

Clerk of Council

CITY MANAGER

City
Contract
Agencies

Citizens's
Committee
on Youth

Human
Relations
Commission

Southwestern
Ohio Regional
Transit
Authority
(Queen City Metro)

Buildings
& Inspections

Fire

Police

Water Works

City
Planning

General
Services

Public
Services

Community
Development

Human
Resources

Sewers

Finance

Law

Transportation
& Engineering

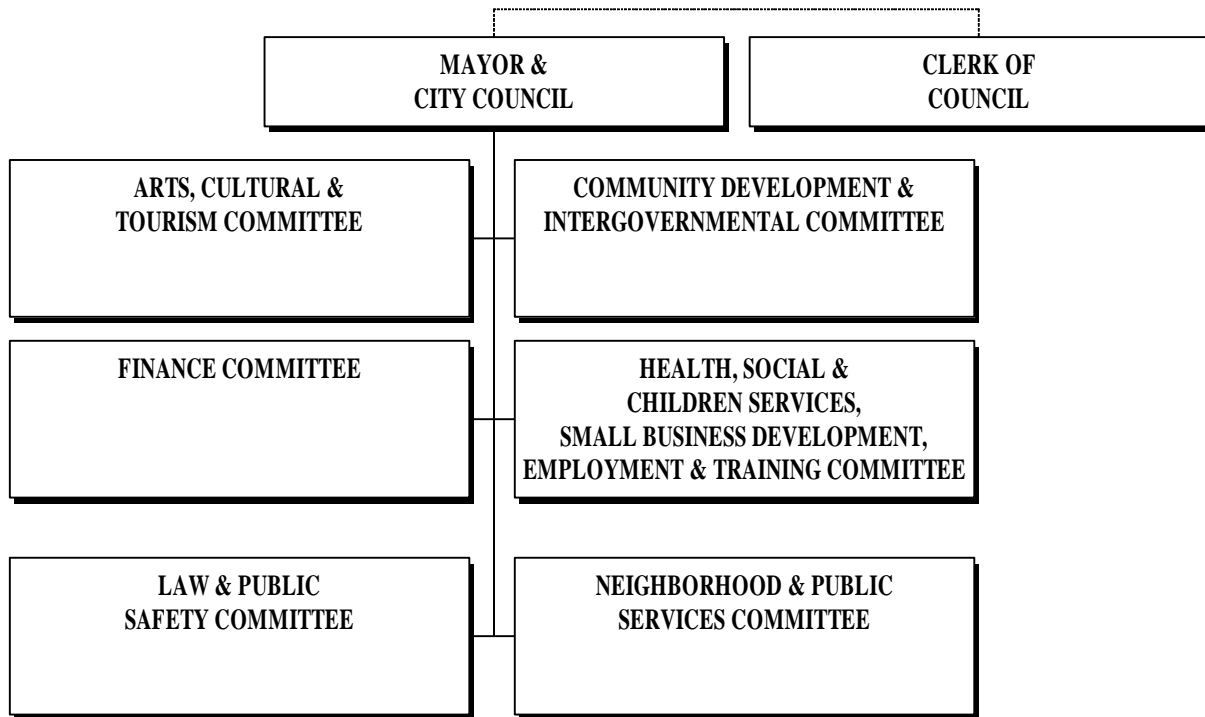
Board and
Commission
Departments

Health

Parks

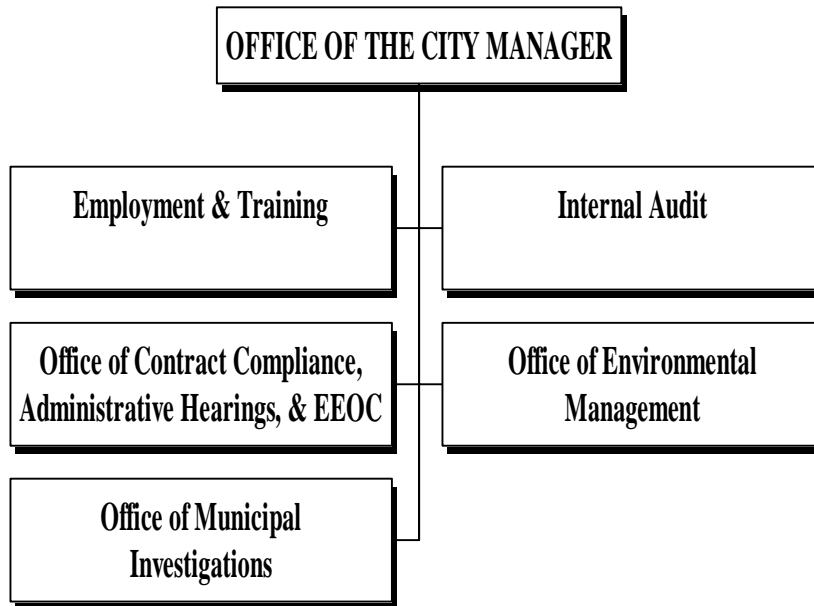
Recreation

MAYOR AND CITY COUNCIL



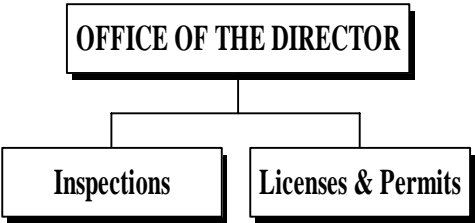
Operating Budget	
General Fund	\$3,162,570
Restricted Fund	-----
Operating Total	\$3,162,570
Internal Service Funds	-----
Consolidated Plan Projects	-----
Capital Projects	-----
Total Full-Time Equivalent Positions	40.0

DEPARTMENT OF THE CITY MANAGER



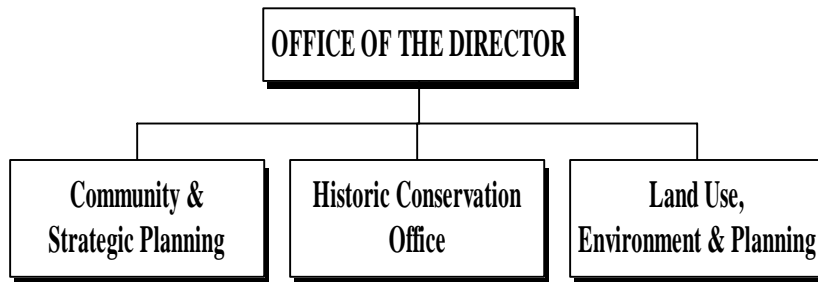
Operating Budget	
General Fund	\$5,157,770
Restricted Fund	<u>4,377,470</u>
Operating Total	\$9,535,240
Internal Service Funds	\$633,090
8 Consolidated Plan Projects	\$2,153,540
4 Capital Projects	\$330,000
Total Full-Time Equivalent Positions	64.4

DEPARTMENT OF BUILDINGS AND INSPECTIONS



Operating Budget	
General Fund	\$5,447,820
Restricted Fund	<u>41,810</u>
Operating Total	\$5,489,630
Internal Service Funds	-----
2 Consolidated Plan Projects	\$727,500
2 Capital Projects	\$133,000
Total Full-Time Equivalent Positions	108.0

DEPARTMENT OF CITY PLANNING



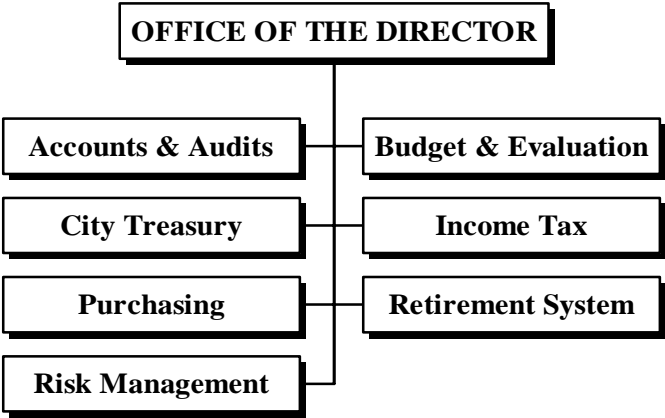
Operating Budget	
General Fund	\$1,166,780
Restricted Fund	<u>325,540</u>
Operating Total	\$1,492,320
Internal Service Funds	-----
Consolidated Plan Projects	-----
Capital Projects	-----
Total Full-Time Equivalent Positions	25.5

DEPARTMENT OF COMMUNITY DEVELOPMENT



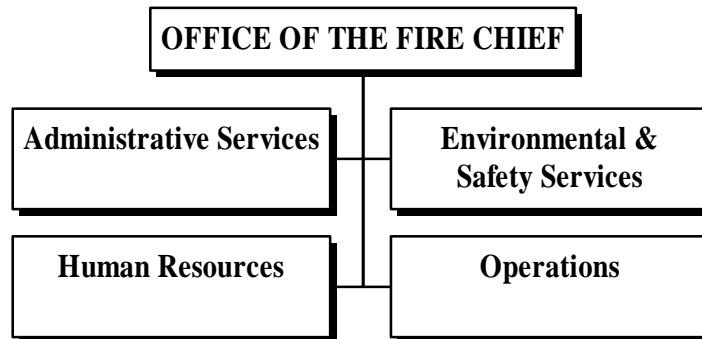
Operating Budget	
General Fund	\$8,178,170
Restricted Fund	<u>1,198,000</u>
Operating Total	\$9,376,170
Internal Service Funds	-----
73 Consolidated Plan Projects	\$19,687,846
23 Capital Projects	\$28,751,480
Total Full-Time Equivalent Positions	62.5

DEPARTMENT OF FINANCE



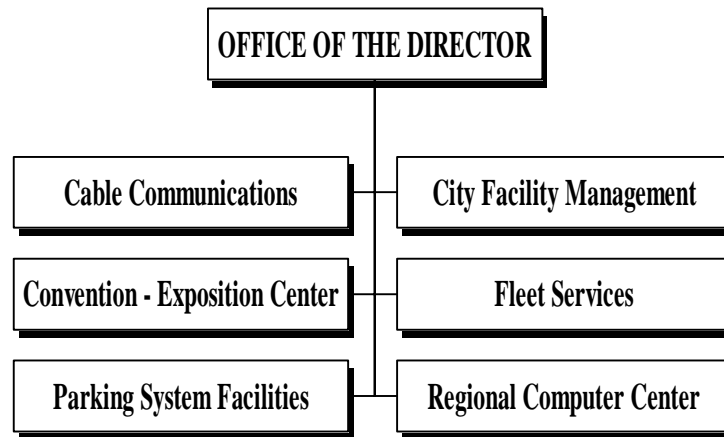
Operating Budget	
General Fund	\$8,697,360
Restricted Fund	<u>2,066,090</u>
Operating Total	\$10,763,450
Internal Service Funds	\$3,877,910
Consolidated Plan Projects	-----
3 Capital Projects	\$3,898,700
Total Full-Time Equivalent Positions	190.0

DEPARTMENT OF FIRE



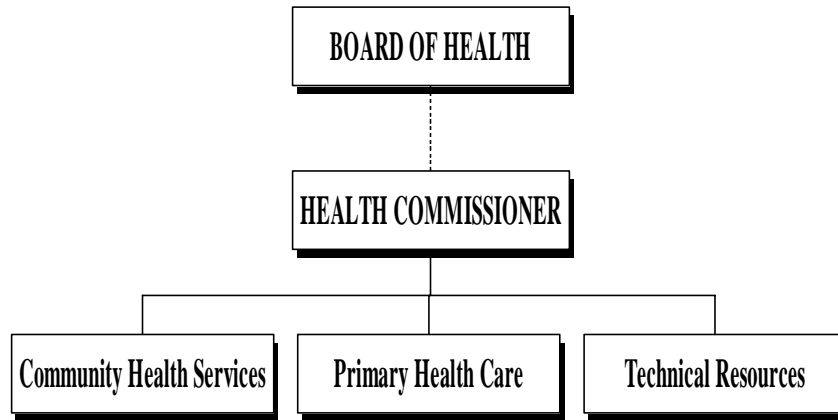
Operating Budget	
General Fund	\$53,638,640
Restricted Fund	-----
Operating Total	\$53,638,640
Internal Service Funds	-----
Consolidated Plan Projects	-----
Capital Projects	-----
Total Full-Time Equivalent Positions	842.0

DEPARTMENT OF GENERAL SERVICES



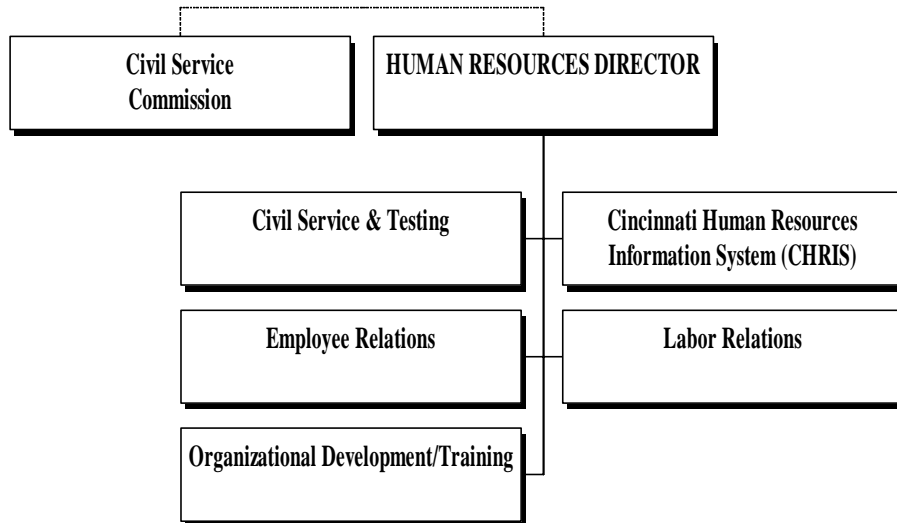
Operating Budget	
General Fund	\$8,510,400
Restricted Fund	<u>12,293,740</u>
Operating Total	\$20,804,140
Internal Service Funds	\$11,692,200
Consolidated Plan Projects	-----
22 Capital Projects	\$37,831,400
Total Full-Time Equivalent Positions	506.8

DEPARTMENT OF HEALTH



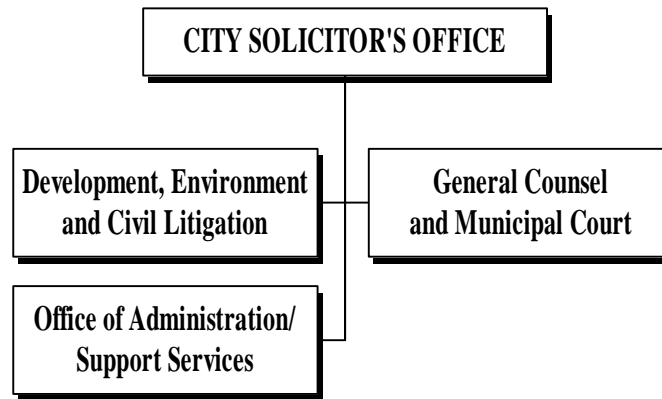
Operating Budget	
General Fund	\$22,729,490
Restricted Fund	<u>12,015,010</u>
Operating Total	\$34,744,500
Internal Service Funds	-----
2 Consolidated Plan Projects	\$400,000
4 Capital Projects	\$685,000
Total Full-Time Equivalent Positions	540.4

DEPARTMENT OF HUMAN RESOURCES



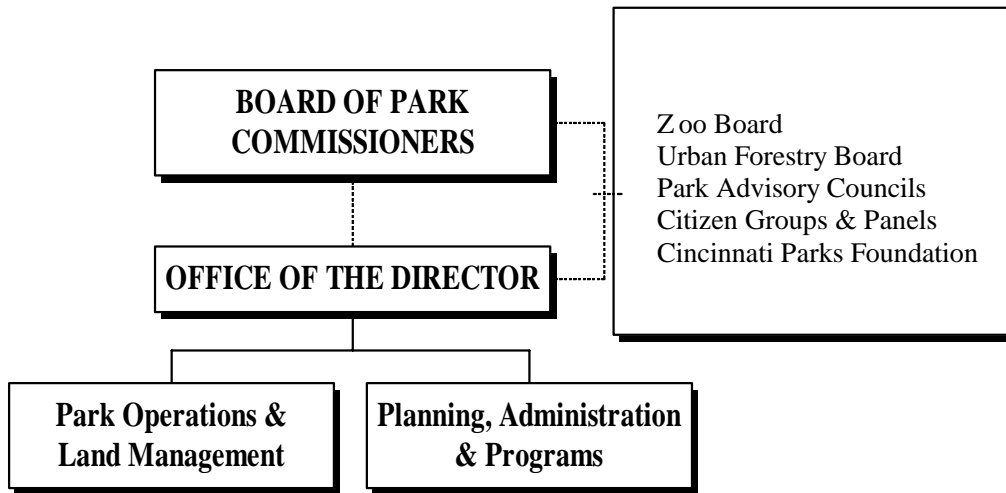
Operating Budget	
General Fund	\$2,198,550
Restricted Fund	<u>152,560</u>
Operating Total	\$2,351,110
Internal Service Funds	-----
Consolidated Plan Projects	-----
1 Capital Project	\$375,000
Total Full-Time Equivalent Positions	37.2

DEPARTMENT OF LAW



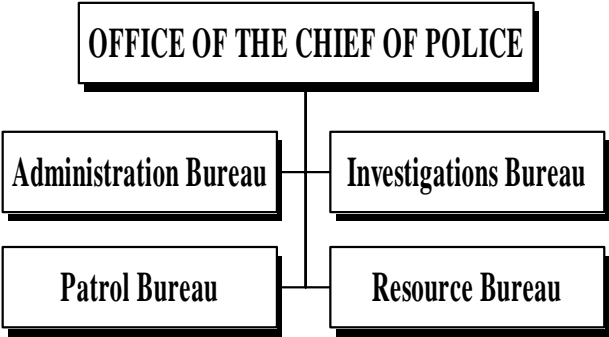
Operating Budget	
General Fund	\$4,754,940
Restricted Fund	<u>429,850</u>
Operating Total	\$5,184,790
Internal Service Funds	\$312,530
2 Consolidated Plan Projects	\$190,290
Capital Projects	-----
Total Full-Time Equivalent Positions	83.5

DEPARTMENT OF PARKS



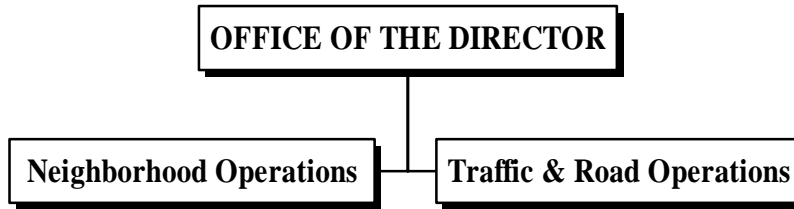
Operating Budget	
General Fund	\$4,754,290
Restricted Fund	<u>2,992,360</u>
Operating Total	\$7,746,650
Internal Service Funds	-----
1 Consolidated Plan Project	\$175,000
2 Capital Projects	\$3,192,000
Total Full-Time Equivalent Positions	151.3

DEPARTMENT OF POLICE



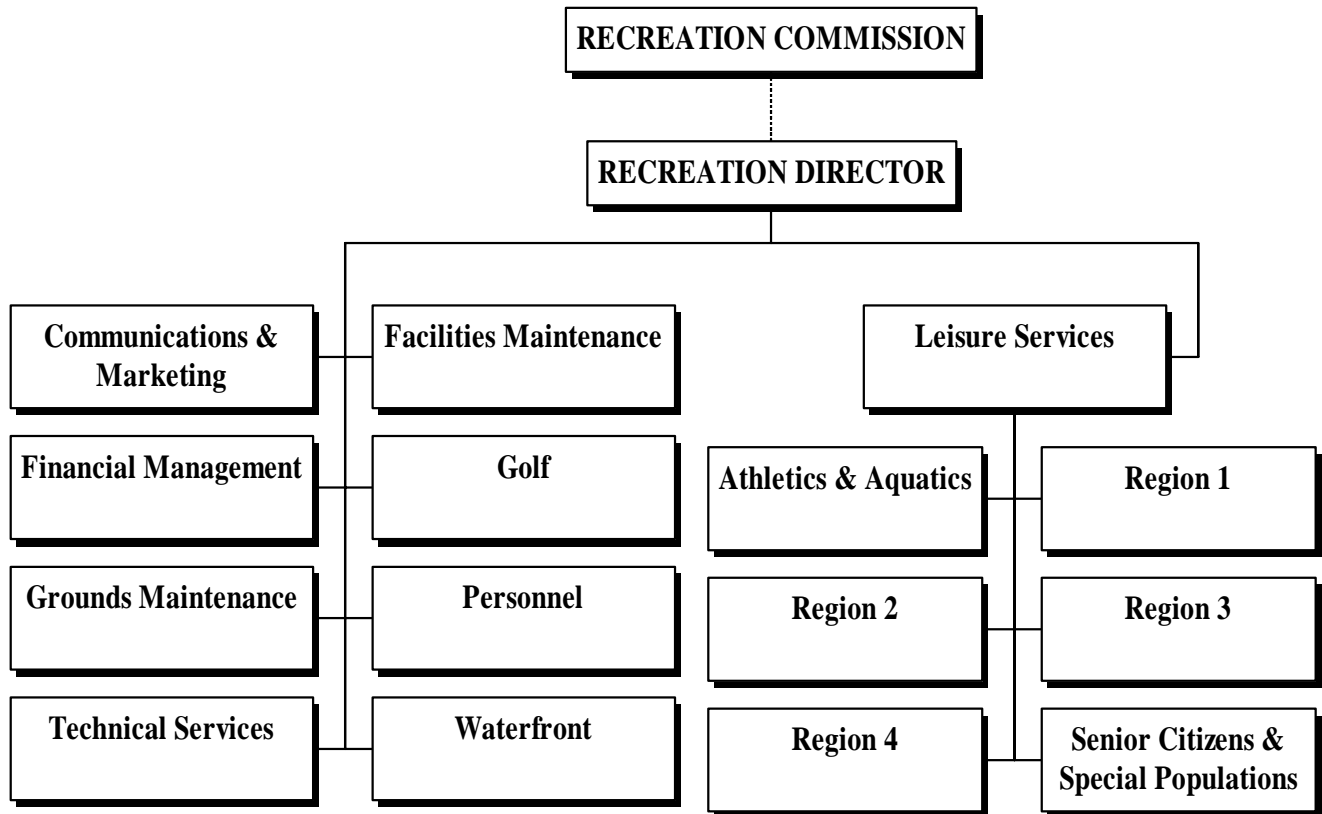
Operating Budget	
General Fund	\$82,690,030
Restricted Fund	<u>2,568,420</u>
Operating Total	\$85,258,450
Internal Service Funds	-----
Consolidated Plan Projects	-----
2 Capital Projects	\$460,600
Total Full-Time Equivalent Positions	1,334.4

DEPARTMENT OF PUBLIC SERVICES



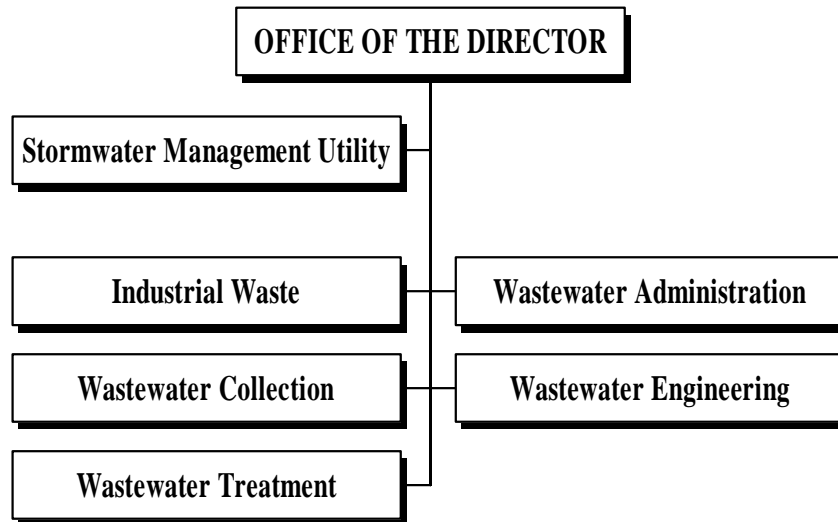
Operating Budget	
General Fund	\$21,497,470
Restricted Fund	<u>13,130,360</u>
Operating Total	\$34,627,830
Internal Service Funds	-----
Consolidated Plan Projects	-----
4 Capital Projects	\$2,189,900
Total Full-Time Equivalent Positions	545.4

DEPARTMENT OF RECREATION



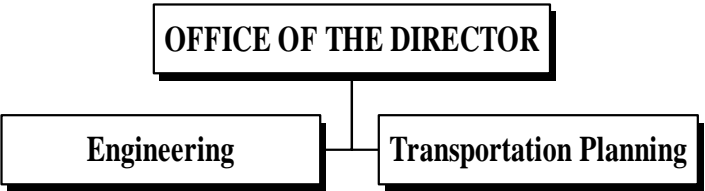
Operating Budget	
General Fund	\$14,605,790
Restricted Fund	<u>9,885,410</u>
Operating Total	\$24,491,200
Internal Service Funds	-----
Consolidated Plan Projects	-----
5 Capital Projects	\$3,750,000
Total Full-Time Equivalent Positions	466.3

DEPARTMENT OF SEWERS



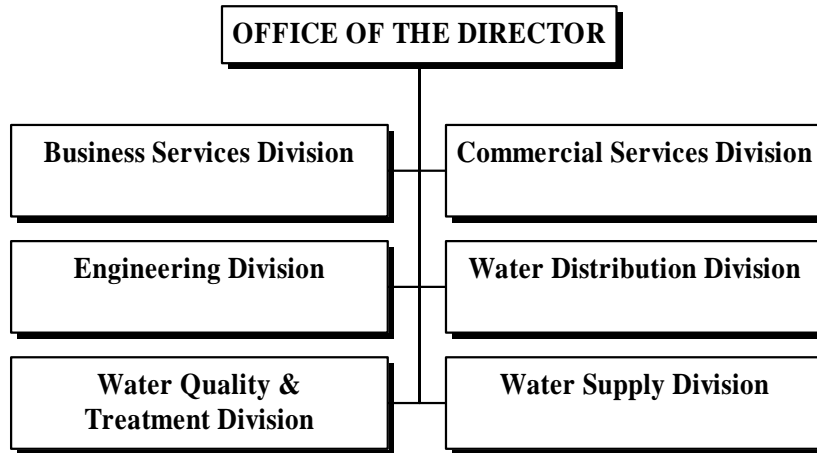
Operating Budget	
General Fund	-----
Restricted Fund	\$82,977,580
Operating Total	\$82,977,580
Internal Service Funds	-----
Consolidated Plan Projects	-----
77 Capital Projects	\$75,813,629
Total Full-Time Equivalent Positions	752.0

DEPARTMENT OF TRANSPORTATION & ENGINEERING



Operating Budget	
General Fund	\$1,784,830
Restricted Fund	<u>5,113,900</u>
Operating Total	\$6,898,730
Internal Service Funds	-----
Consolidated Plan Projects	-----
33 Capital Projects	\$22,628,600
Total Full-Time Equivalent Positions	175.5

DEPARTMENT OF WATER WORKS



Operating Budget	
General Fund	
Restricted Fund	<u>\$50,523,220</u>
Operating Total	\$50,523,220
Internal Service Funds	-----
Consolidated Plan Projects	-----
60 Capital Projects	\$62,356,000
Total Full-Time Equivalent Positions	634.8

Operating Budgets by Fund - Update

Fund	Fund Name	2001 Approved Budget	2002 Approved Budget	2002 Approved Change	2002 Approved Update
050	General Fund	\$308,075,640	\$316,946,230	(\$2,966,900)	\$313,979,330
101	Water Works	\$82,165,670	\$86,086,350	(\$321,920)	\$85,764,430
102	Parking Facilities	6,526,020	6,664,690	(96,390)	6,568,300
103	Convention Center	5,424,320	5,553,420	(151,930)	5,401,490
104	General Aviation	1,386,380	1,403,170	7,170	1,410,340
105	Municipal Golf	6,176,520	6,312,560	14,950	6,327,510
107	Stormwater Management	6,023,700	5,997,540	303,610	6,301,150
151	Bond Retirement	51,842,360	51,860,390	7,879,740	59,740,130
301	Street Construction	8,033,440	8,221,540	130,660	8,352,200
302	Income Tax-Infrastructure	13,671,710	13,971,370	(439,530)	13,531,840
303	Parking Meter	731,240	749,340	20,530	769,870
304	Community Dev Block Grant	3,039,630	3,039,630	(58,260)	2,981,370
306	Motor Vehicle License Tax	2,849,860	2,918,650	(94,740)	2,823,910
318	Sawyer Point	1,128,920	1,156,230	(20,620)	1,135,610
323	Recreation Special Activities	2,956,350	3,025,920	123,910	3,149,830
395	Health Services	2,998,650	3,070,970	25,510	3,096,480
424	Cable Communications	1,713,830	1,700,710	(110,640)	1,590,070
701	Metropolitan Sewer District	122,631,370	125,748,940	5,326,020	131,074,960
759	Income Tax Transit	38,594,860	40,246,540	(2,159,870)	38,086,670
APPROPRIATED RESTRICTED		\$357,894,830	\$367,727,960	\$10,378,200	\$378,106,160
NON-APPROPRIATED RESTRICTED		\$22,300,070	\$22,836,920	(\$3,100,570)	\$19,736,350
RESTRICTED FUNDS TOTAL		\$380,194,900	\$390,564,880	\$7,277,630	\$397,842,510
TOTAL ALL FUNDS		\$688,270,540	\$707,511,110	\$4,310,730	\$711,821,840

Note: Community Development Block Grant amounts included above are not included within the Operating Budget section of the All Funds Budget on page 15.

All Funds Operating Budget Summary - Update

Agency/Account	2001 Approved Budget	2002 Approved Budget	2002 Update Change	2002 Approved Update	Change 2001 to 2002 Update
City Council	\$1,307,160	\$1,548,950	(\$130,640)	\$1,418,310	8.5%
Office of the Mayor	188,170	192,490	270,000	462,490	145.8%
Clerk of Council	758,720	1,281,770	0	1,281,770	68.9%
City Manager	12,255,470	12,492,230	(2,956,990)	9,535,240	-22.2%
Buildings & Inspections	5,659,310	5,720,420	(230,790)	5,489,630	-3.0%
City Planning	1,537,250	1,561,080	(68,760)	1,492,320	-2.9%
Community Development	0	0	9,376,170	9,376,170	20.5%
Economic Development	2,694,590	2,945,040	(2,945,040)	0	-100.0%
Finance	10,843,010	11,170,890	(407,440)	10,763,450	-0.7%
Fire	52,719,750	53,923,290	(284,650)	53,638,640	1.7%
General Services	22,392,320	22,835,120	(2,030,980)	20,804,140	-7.1%
Health	34,443,470	35,181,230	(436,730)	34,744,500	0.9%
Human Resources	2,410,880	2,466,800	(115,690)	2,351,110	-2.5%
Law	4,642,130	4,748,130	436,660	5,184,790	11.7%
Neighborhood Services	7,779,950	7,829,480	(7,829,480)	0	-100.0%
Parks	7,755,350	7,981,870	(235,220)	7,746,650	-0.1%
Police	82,287,610	84,770,440	488,010	85,258,450	3.6%
Public Services	35,229,780	36,062,150	(1,434,320)	34,627,830	-1.7%
Recreation	24,050,780	25,093,820	(602,620)	24,491,200	1.8%
Safety Director	633,800	642,610	(642,610)	0	-100.0%
Sewers	78,674,220	78,472,350	4,505,230	82,977,580	5.5%
SORTA	37,694,920	39,324,400	(2,022,700)	37,301,700	-1.0%
Transportation and Eng.	4,938,530	4,998,390	1,900,340	6,898,730	39.7%
Water Works	49,289,480	49,913,670	609,550	50,523,220	2.5%
TOTAL ALL DEPARTMENTS	\$480,186,650	\$491,156,620	(\$4,788,700)	\$486,367,920	1.3%
Cincinnati Public Schools	\$5,000,000	\$5,000,000	\$0	\$5,000,000	0.0%
Cinti Human Relations Comm ¹	444,480	455,480	(455,480)	0	-100.0%
Citizens Committee on Youth ²	904,790	927,180	(927,180)	0	-100.0%
Debt Service	121,311,650	127,522,000	6,150,220	133,672,220	10.2%
Employee Benefits & Pensions	69,836,390	71,634,380	(4,998,200)	66,636,180	-4.6%
General Fund Overhead	5,998,260	6,146,690	209,710	6,356,400	6.0%
Non-Departmental Accounts	3,238,320	3,310,100	9,629,020	12,939,120	299.6%
Reserve for Contingencies	1,350,000	1,358,660	(508,660)	850,000	-37.0%
TOTAL NON-DEPARTMENTAL	\$208,083,890	\$216,354,490	\$9,099,430	\$225,453,920	8.3%
GRAND TOTAL	\$688,270,540	\$707,511,110	\$4,310,730	\$711,821,840	3.4%

Note: Community Development Block Grant amounts included above are not included within the Operating Budget section of the All Funds Budget on page 15.

¹ Funding for the Cincinnati Human Relations Commission's operating contract of \$432,710 was transferred to the Department of Community Development for the 2002 Budget Update.

² Funding for the Citizens Committee on Youth's operating contract of \$880,820 was transferred to the Employment and Training Division of the Department of the City Manager for the 2002 Budget Update.

All Funds Capital Budget - Update

Agency/Account	2002 Approved Budget	2002 Update Change	2002 Approved Update
GENERAL CAPITAL			
Capital Improvement Projects	\$137,882,000	(\$59,521,700)	\$78,360,300
Debt Service	11,793,000	548,620	12,341,620
TOTAL GENERAL CAPITAL	\$149,675,000	(\$58,973,080)	\$90,701,920
RESTRICTED CAPITAL FUNDS			
Parking Facilities	\$950,000	\$18,000,000	\$18,950,000
General Aviation	435,000	80,000	515,000
Stormwater Management	2,000,100	1,194,900	3,195,000
Telecommunications Services	0	1,140,000	1,140,000
Criminal Act Forfeiture	0	810,600	810,600
Cable Communications	0	2,881,000	2,881,000
Metropolitan Sewer District	52,618,900	19,999,729	72,618,629
Water Works	62,356,000	0	62,356,000
Income Tax Transit	150,000	(50,000)	100,000
TOTAL RESTRICTED CAPITAL FUNDS	\$118,510,000	\$44,056,229	\$162,566,229
SPECIAL REVENUE CAPITAL FUNDS			
Special Housing Permanent Improvement Fund (SHPIF)	\$1,454,280	\$14,496	\$1,468,776
TOTAL SPECIAL REVENUE CAPITAL FUNDS	\$1,454,280	\$14,496	\$1,468,776
GRANTS AND MATCHING FUNDS			
State - Federal - County			
Roads & Bridges	\$7,898,000	\$4,802,000	\$12,700,000
Federal Aviation Administration	1,507,500	(225,000)	1,282,500
Transportation Efficiency Act for the 21st Century			
TEA 21 Enhancements	248,000	0	248,000
State Loan - Convention Center	7,500,000	0	7,500,000
TOTAL GRANTS AND MATCHING FUNDS	\$17,153,500	\$4,577,000	\$21,730,500
TOTAL ALL FUNDS	\$286,792,780	(\$10,325,355)	\$276,467,425

Note: General Capital Debt Service amounts included above are not included within the Operating Budget section of the All Funds Budget on page 15.

Consolidated Plan Budget - Update

Agency/Account	2002 Approved Budget	2002 Update Change	2002 Approved Update
CONSOLIDATED PLAN			
Community Development Block Grant (CDBG) Projects	\$16,240,870	\$689,260	\$16,930,130
CDBG Planning and Administration	3,039,630	(58,260)	2,981,370
CDBG Debt Service	431,500	0	431,500
HOME	4,808,000	546,000	5,354,000
Emergency Shelter Grants (ESG)	591,000	0	591,000
HOPWA	405,000	54,046	459,046
TOTAL CONSOLIDATED PLAN	<u>\$25,516,000</u>	<u>\$1,231,046</u>	<u>\$26,747,046</u>



Approved Staffing Plan - Update

	General Fund			Other Funds			All Funds		
	2000	2001	2002	2000	2001	2002	2000	2001	2002
City Council	25.0	28.0	27.0				25.0	28.0	27.0
Office of the Mayor	5.0	5.0	6.0				5.0	5.0	6.0
Clerk of Council	7.0	7.0	7.0				7.0	7.0	7.0
City Manager	49.2	52.1	48.0	17.7	15.8	16.4	66.9	67.9	64.4
Buildings & Inspections	115.1	111.1	107.1	0.9	0.9	0.9	116.0	112.0	108.0
City Planning	21.0	20.5	20.5	6.5	6.0	5.0	27.5	26.5	25.5
Community Development			37.5			25.0			62.5
Economic Development	23.5	21.5					23.5	21.5	
Finance	146.0	141.0	135.0	51.2	54.2	55.0	197.2	195.2	190.0
Fire	842.5	842.5	842.0				842.5	842.5	842.0
General Services	40.0	50.0	36.0	493.9	480.3	470.7	533.9	530.3	506.7
Health	385.2	378.6	370.2	165.4	166.0	170.2	550.6	544.6	540.4
Human Resources	31.2	34.2	34.2	3.0	3.0	3.0	34.2	37.2	37.2
Law	79.0	79.0	77.0	6.5	6.5	6.5	85.5	85.5	83.5
Neighborhood Services	21.6	20.5		26.9	26.0		48.5	46.5	
Parks	118.3	114.3	107.5	43.8	43.8	43.8	162.1	158.1	151.3
Police	1,343.4	1,337.4	1,332.4		2.0	2.0	1,343.4	1,339.4	1,334.4
Public Services	317.5	326.5	300.5	242.9	220.9	244.9	560.4	547.4	545.4
Recreation	485.1	370.4	363.8	32.7	93.1	102.5	517.8	463.5	466.3
Safety Director	7.5	6.5					7.5	6.5	
Sewers				769.0	753.0	752.0	769.0	753.0	752.0
Transportation and Eng.	96.0	93.0	92.0	70.0	71.0	83.5	166.0	164.0	175.5
Water Works				641.6	634.8	634.8	641.6	634.8	634.8
TOTAL	4,159.1	4,039.1	3,943.7	2,572.0	2,577.3	2,616.2	6,731.1	6,616.4	6,559.9
Police Sworn	1,000.0	1,000.0	1,000.0				1,000.0	1,000.0	1,000.0
Fire Sworn	787.0	787.0	787.0				787.0	787.0	787.0
Non-Sworn	2,372.1	2,252.1	2,156.7	2,572.0	2,577.3	2,616.2	4,944.1	4,829.4	4,772.9

Staff figures are shown as full-time equivalent positions.

A full-time equivalent position is 2088 hours per year.